

GASB 75 OPEB Data Request

Tippecanoe County for Fiscal Year Ending December 31, 2021

Suggested timeline for completion of project:

	Date
Data returned to Nyhart	
Preliminary results	
Final results	TBD

Benefit Provisions

1. Confirmation of health benefits offered at retirement.

- If life insurance is one of the benefits offered at retirement provide the retiree life insurance amount.
- Only put Y for dental, vision, and life insurance benefits if these benefits are subsidized by the County.

Benefit	Offered (Y/N)	Length of Coverage
Medical	Y	Until Medicare eligible
Dental	Y	Until Medicare eligible
Vision	Y	Eligible at age 65
Life Insurance	N	

2. Provide eligibility requirements for retiree health benefits for different employee groups (if applicable).

Employee Group	Eligibility
Full Time Employees	Age 55 with 20 years of service

3. Upon retirement how do you treat unused sick leave and/or vacation time? Select the situation below that best applies to you:

- Retirees receive a cash payout and may use it to pay for retiree health care contributions.
- Retirees receive a cash payout which is deposited into an individual retirement account to be used for health care contributions and eligible medical expenses.
- Retirees do not receive a cash payout; instead the value of unused sick leave and/or vacation time is converted to health care coverage.
- Other; please describe.

In the event that a cash payout is being made, does the County fully expense the cash payout under GASB 16?

GASB 75 OPEB Data Request

Tippecanoe County for Fiscal Year Ending December 31, 2021

Benefit Provisions

4. Provide a description of the retiree health benefits for surviving spouses in the following situations:
 - Upon death of retirees - [COBRA](#)

 - Upon death of active employees who have met retirement eligibility requirements - [COBRA](#)

 - Upon death of active employees who have not met retirement eligibility requirements - [COBRA](#)

5. Provide the eligibility requirement for disability health coverage (if applicable)

6. Provide description of retiree health benefits from union contracts, employee handbooks, or summary of plan descriptions showing the benefit schedule and eligibility requirements.

Asset Information

1. Confirm the County's fiscal year. [January 1, 2020 to December 31, 2021](#)
2. Confirm that the County does not have a dedicated OPEB Trust to pre-fund retiree health benefits.

GASB 75 OPEB Data Request

Tippecanoe County for Fiscal Year Ending December 31, 2021

Retiree Contributions

1. Provide a short description on what the retiree contribution policy is.

Retirees are required to contribute the cost of coverage not coverage by County's explicit subsidy.

2. Describe any grandfathered contribution policies not included above. – N/A
3. Confirm the following retiree contribution policy is still valid.

Retirees are expected to pay the premium amount not covered by the County's explicit subsidy

Retiree Age	Monthly Contribution
55	\$ 250
56	\$ 225
57	\$ 200
58	\$ 175
59	\$ 150
60	\$ 125
61	\$ 100
62	\$ 75
63	\$ 50
64	\$ 25

Premium Rates

1. Provide summary of benefit descriptions (showing deductible, co-payment, and co-insurance) for all health plans effective on January 1, 2022.
2. **Current monthly premium equivalent rates for each health plan.**

Medical Premium (Monthly)	PPO Plan	
	EE only	EE + Sp
Eff. 1/1/2022		
Eff. 1/1/2021	\$ 769.42	\$ 1,615.76
Eff. 1/1/2020	\$ 769.42	\$ 1,615.76

GASB 75 OPEB Data Request

Tippecanoe County for Fiscal Year Ending December 31, 2021

Premium Rates cont.

3. Are employees required to have health coverage with the County immediately preceding retirement to be eligible for retiree health benefits? - [Yes](#)
 - If not, do employees that don't have health coverage while actively employed typically elect health benefits at retirement?
4. If there is more than 1 health plan, confirm that upon retirement, retirees are allowed to choose any plan offered.
5. Confirmation whether the health plan(s) is self-insured or fully-insured.
 - If the plan is fully-insured are premiums calculated based on actual claims experience?
 - If the plan is self-insured, provide the calculations that developed the premium equivalents.

Census Data

Provide a census file in Excel as of January 1, 2022 (or any date that is representative of the County's employment mix as of January 1, 2022) with the following required fields. The census data MUST be uploaded to our secure website. Please refer to a separate pdf for instructions on how to upload files to our secure website.

Active Employees	Retired Employees
Name	Name
SSN or other ID	SSN or other ID
Sex (M or F)	Sex (M or F)
Birth date	Birth date
Hire date	Retirement date
Group	Group
Health Plan (Plan A, Plan B, Plan C, or none)	Health Plan (Plan A, Plan B, Plan C, Medicare Supplement Plan)
Health Coverage (EE, EE/spouse, EE/children, family, or none)	Health Coverage (EE, EE/spouse, EE/children, or family)
Annual Salary	Group for GASB results breakdown ²
Group for GASB results breakdown ¹	If spouses are covered under the health plan please provide the following information for each spouse: Spouse date of birth Spouse sex

¹ If GASB results are needed by group, include the group identifier in the census data.